

# INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE  
ALCOHOL AND TOBACCO TAX DIVISION



WASHINGTON 25, D. C.

Industry Circular No. 63-7

May 8, 1963

## CHANGE IN DESIGNATION OF RUBBING ALCOHOL COMPOUND

Users of specially denatured alcohol  
and others concerned:

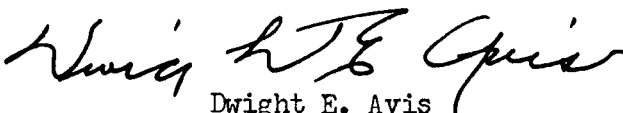
Purpose. This circular is issued to advise you that Revenue Ruling 63-81, which will be published in the Internal Revenue Bulletin for May 13, 1963, will provide that rubbing alcohol compounds manufactured with specially denatured alcohol under an approved formula should be labeled "Rubbing Alcohol" instead of "Rubbing Alcohol Compound."

Background. Under a recent amendment to section 502(e) of the Federal Food, Drug, and Comestic Act (21 U.S.C., section 352(e)), and a recent change in the National Formulary, the product which has heretofore been designated as "Rubbing Alcohol Compound" should, on and after May 1, 1963, be designated as "Rubbing Alcohol."

Labeling. The revenue ruling provides that Assistant Regional Commissioners, Alcohol and Tobacco Tax, may, in advance of an appropriate amendment of 26 CFR 211.188, approve Forms 1479-A filed by manufacturers for approval of new labels bearing the designation "Rubbing Alcohol." The ruling also provides that labels bearing the designation "Rubbing Alcohol Compound" will not be approved after May 1, 1963; however, the use of such labels may be continued on a "use-up" basis.

Regulations. The regulations in 26 CFR Parts 211 and 212 will be appropriately amended.

Inquiries. Inquiries in regard to this circular should refer to its number, and be addressed to your Assistant Regional Commissioner, Alcohol and Tobacco Tax.

  
Dwight E. Avis  
Director, Alcohol and Tobacco Tax Division